ISO 9001 REGISTERED



Deringer-Ney Inc. 616 Atrium Dr. Suite 100 Vernon Hills, Ill, 60061 Phone 847.932.6798 520.629.3356

April 24, 2008

Re: Delphi Corp

Case No. 05-44481(RDD)

Joint Stipulation and agreed order compromising and allowing proof of claim 7837

To Whom It May Concern:

Deringer Mfg Co hereby does withdraw it's response to the twentieth Omnibus Claims Objection with prejudice.

Sincerely,

Lee Trimble

Vice President

